

# Capital Forum On Pensions 2017

## Speaker Biographies



### Bob Kaplan — Keynote Speaker

Bob Kaplan is the VP, National Training Consultant for Voya Financial. His responsibilities include web cast and live training for members of the TPA and Financial Advisor community as well as Voya personnel.

He is currently a Co-Chair of the American Society of Pension Professionals and Actuaries (ASPPA's) Government Affairs Committee.

Bob is a member of ASPPA's Leadership Counsel. He previously served as a member of the Board of Managers of the American Institute of Retirement Education (AIRE) as well as the Board of Directors of the National Institute of Pension Administrators (NIPA).

- In 2009, Bob was presented with NIPA's Lifetime Achievement Award for his contributions to the retirement plan industry.
- Bob is a frequent speaker at industry events.
- He has provided testimony before the Treasury department on 401(k) issues and other retirement plan issues.
- Bob has over 36 years of experience in retirement plan services, including plan design, administration, sales and consulting.
- Bob is also a former high school basketball coach.
- He is a graduate of the State University at Albany, NY and has a graduate degree from William Paterson University in New Jersey.



### Marcel Weiland

Marcel Weiland's practice encompasses all areas of employee benefits law, including qualified retirement plans, nonqualified deferred compensation plans, and ESOPs. He offers particular expertise and extensive experience in the DOL and IRS voluntary correction programs, and in 409(p) anti-abuse testing for S corporation sponsored ESOPs. Marcel was formerly an attorney in the Northern California Employee Benefits Tax Group of Deloitte & Touche (in both San Francisco and Sacramento).

His experience includes working as a paralegal with the system-wide in-house legal counsel for benefit programs for the University Of California, advising in the areas of retirement and health and welfare benefits. He is a member of the ESOP Association, and serves as the Sacramento chapter president of the Western Pension & Benefits Council. Marcel is admitted to practice in California.



## Beth Harrington

Beth K. Harrington, ERPA, QPA President of Benefit Resources, Inc. Beth has devoted her career to helping businesses design and administer state-of-the art retirement plans. She established Benefit Resources in 1987 after graduating from the University of California at Davis and spending 8 years in the fields of banking, accounting, and financial planning. In 2013 she launched VistaCore. A company designed to provide complete back office support: payroll, retirement administration, prevailing wage hour banking, and HR services. She is an IRS Enrolled Retirement Plan Agent and holds a certification as a Qualified Pension Administrator. Beth is a dynamic speaker and writer on subjects related to retirement, and is active in the benefits community. She enjoys reading, playing tennis, and playing with her grandsons Avery and Carter and Aidan.



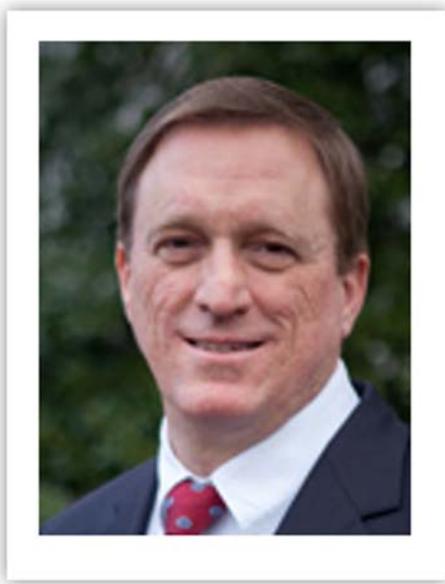
## Crystal Ekanayake

Crystal joined CliftonLarsonAllen as an audit principal in January 2017 when GALLINA LLP joined the firm. Before joining GALLINA in 2002, she worked for five years as the controller of a privately held sales and distribution company after working for six years as an operations manager with two large financial institutions. At GALLINA she has been instrumental in building the firm's employee benefit (ERISA) audit practice, which she now leads.

Crystal also works with clients in construction, real estate, multifamily housing and related industries. In addition to her responsibilities at GALLINA, she has taught various accountancy courses at California State

University Sacramento (CSUS) since 1997 and currently teaches graduate level accounting courses at the University of California at Davis.

Crystal believes in treating clients like valued customers. For her, this means taking an active interest in each client's business, listening and spending time with them, and developing a relationship that doesn't just endure, but also adds value. To this end, Crystal goes out of her way to answer clients' questions, give frank opinions, and proactively look for ways to benefit them. She never treats an audit as simply a compliance task, but as an opportunity to identify ways to do things better.

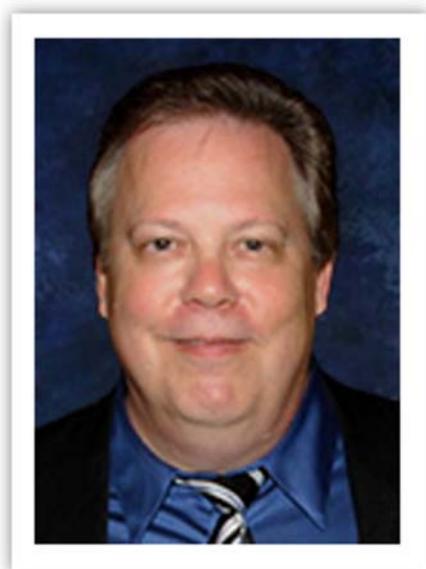


## James C. Paul (Jim)

James C. Paul (Jim), J.D., is the President and sole owner/shareholder of Paul Benefits Law Corp. Jim has been a benefits practitioner for more than twenty-nine years, providing practical and understandable guidance, advice, and support for employers, plan sponsors, and other clients. From 401(k) plan compliance, to executive deferred compensation, to compliance with COBRA and HIPAA privacy rules, he has done almost everything in the employee benefits arena. His experience includes advising clients on tax, fiduciary and compliance issues related to qualified retirement plans, governmental retirement plans, and retirement plans for union employees, as well as welfare plans of all types (including retiree health benefits). Jim regularly advises clients on fiduciary issues, including investments, prohibited transactions, fees/disclosures, benefit claims, indemnity and insurance, and overall fiduciary process and procedures. He also has experience in benefits litigation, including

disputes over public/governmental benefits.

Jim currently serves on the Leadership Council for the American Society of Pension Professionals and Actuaries (ASPPA) and was formerly a Co-Chair of the ASPPA Government Affairs Committee. He actively participates in reviewing and commenting on pending employee benefits regulations and legislation. He also currently serves on the Board of Directors for KVIE Public Television in Sacramento. In 2010, Jim's peers elected him to membership in the American College of Employee Benefits Counsel, the highest honor awarded to ERISA lawyers. Jim has also served as President of the Sacramento Chapter of the Western Pension & Benefits Council and is a frequent speaker on employee benefits issues. In addition, he has authored several articles for publications such as ASPPA's *ASAP* and the *Journal of Pension Benefits*.



## Gary Allen

Gary has more than 25 years of experience in the financial services industry. Gary is the co-founder of Prudent Retirement Services, which is a national network of advisory firms which currently manages more than \$6 billion and is a principal and co-founder of Prudent Investor Advisors, LLC. He is a member of the Western Pension & Benefits Conference and has been a speaker at the national conventions of the American Society for Pension Professionals and Actuaries (ASPPA), Western Pension & Benefits Conference (WP&BC) and the Center for Fiduciary Studies (Fi360) in recent years speaking on fiduciary matters and ERISA fiduciary outsourcing. Gary has been providing independent ERISA 3(38) Investment Manager services for more than 15 years to corporate and governmental clients across the country.

Gary entertains Northern & Central California audiences with his unique spin on the world of business and finance from the Battery Street studios of KNBR 680 AM San Francisco. Gary is a household name in Northern California having provided daily business reports throughout the workday to millions of listeners over the years.